

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

New Castle Community Sch Corp (3445)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$101,689	\$74,412	n/a	-27%
	11100 Elementary	\$4,610,359	\$5,047,897	\$5,247,744	14%	4%
	11200 Middle/Junior High	\$2,521,217	\$1,699,331	\$1,726,076	-32%	2%
	11300 High School	\$2,218,353	\$2,708,343	\$2,811,012	27%	4%
	11355 Academic Honors - High Ability Student Program	\$0	\$31,269	\$74,419	n/a	138%
	11450 Consumer and Homemaking	\$109,033	\$105,643	\$124,182	14%	18%
	11590 Other Vocational Education Programs	\$233,706	\$287,726	\$268,701	15%	-7%
	11630 High School	\$0	\$33,049	\$36,498	n/a	10%
	11900 Other Regular Programs	\$0	\$6,408	\$0	n/a	-100%
	11910 Competency Testing	\$0	\$0	\$0	n/a	n/a
	11920 Project 4R	\$20,000	\$0	\$0	-100%	n/a
	12210 Mild Mental Handicap	\$289,255	\$598,063	\$218,540	-24%	-63%
	12220 Moderate Mental Handicap	\$0	\$5,796	\$19,408	n/a	235%
	12230 Mental Handicap	\$386,530	\$316,597	\$81,622	-79%	-74%
	12310 Orthopedic Impairment	\$0	\$0	\$0	n/a	n/a
	12320 Multiple Handicap	\$30,712	\$0	\$0	-100%	n/a
	12330 Visual Impairment	\$6,895	\$0	\$0	-100%	n/a
	12340 Hearing Impairment	\$0	\$19,878	\$73,042	n/a	267%
	12350 Homebound	\$23,282	\$3,491	\$1,170	-95%	-66%
	12410 Emotional Handicap - Full Time	\$1,956	\$74,616	\$121,225	> 500%	62%
	12420 Emotional Handicap - All Others	\$0	\$0	\$75,172	n/a	n/a
	12510 Communication Disorder	\$113,176	\$202,144	\$162,973	44%	-19%
	12520 Compensatory	\$76,189	\$6,551	\$7,637	-90%	17%
	12610 Learning Disability - Full Time	\$20,945	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$455,368	\$86,371	\$511,758	12%	493%
	12810 Special Education Preschool	\$63,604	\$0	\$35,930	-44%	n/a
	12900 Other Special Programs	\$63,434	\$366,767	\$207,361	227%	-43%
	13100 Adult Basic Education	\$517,000	\$546,128	\$439,760	-15%	-19%
	13200 Advanced Adult Education	\$0	\$2,924	\$0	n/a	-100%
	13600 Special Interest Programs	\$0	\$1,000	\$0	n/a	-100%
	13900 Other Adult/Continuing Ed Programs	\$68,026	\$45,535	\$61,975	-9%	36%
	14100 Elementary	\$0	\$0	\$5,476	n/a	n/a
	14300 High School	\$22,868	\$25,009	\$59,734	161%	139%
	16100 Remediation Testing	\$105,932	\$120,459	\$156,540	48%	30%
	21520 Speech Pathology Services	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$305,929	\$355,033	\$329,646	8%	-7%
	22230 Audiovisual	\$5,300	\$1,723	\$350	-93%	-80%
	22240 Education Television	\$4,197	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$17,446	\$12,769	\$9,498	-46%	-26%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a

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	24100 Office of the Principal Services	\$1,171,493	\$1,328,535	\$1,437,743	23%	8%
	25820 Textbooks and Repairs	\$251,577	\$374,574	\$248,312	-1%	-34%
	26497 Teachers Retirement Fund	\$490,366	\$918,566	\$757,115	54%	-18%
	41100 Transfer Tuition	\$379,119	\$175,184	\$172,594	-54%	-1%
	41300 Area Vocational Schools	\$165,478	\$370,077	\$397,620	140%	7%
	41400 Joint Services and Supply	\$1,106,236	\$2,576,246	\$2,550,278	131%	-1%
	41900 Other	\$0	\$1,641	\$1,001	n/a	-39%
Student Academic Achievement Total		\$15,854,981	\$18,557,029	\$18,506,524	17%	0%
Student Instructional Support						
	21120 Attendance Services	\$29,451	\$32,975	\$33,636	14%	2%
	21130 Social Work Services	\$114,318	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$316,483	\$431,156	\$427,472	35%	-1%
	21230 Appraisal Services	\$2,190	\$0	\$0	-100%	n/a
	21290 Other Guidance Services	\$44,947	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$60,428	\$96,358	\$80,161	33%	-17%
	21420 Psychological Testing	\$0	\$85,920	\$92,546	n/a	8%
	21430 Psychological Counseling	\$48,812	\$30,000	\$30,000	-39%	0%
	21790 Other Student Services	\$0	\$800	\$4,659	n/a	482%
	22110 Service Area Direction	\$32,157	\$430	\$4,386	-86%	> 500%
	22120 Instruction & Curriculum Development	\$135,965	\$155,265	\$178,012	31%	15%
	22130 Instructional Staff Training Services	\$34,552	\$29,412	\$24,948	-28%	-15%
	22190 Instructional Staff Training Services - Other	\$11,335	\$63,426	\$52,466	363%	-17%
	23110 Service Area Direction	\$9,000	\$8,852	\$8,850	-2%	0%
	23120 Service Area Assistants	\$64,501	\$81,878	\$85,546	33%	4%
	23210 Office of the Superintendent	\$236,745	\$279,191	\$264,546	12%	-5%
	23290 Other Executive Administrative Services	\$20,382	\$6,874	\$7,591	-63%	10%
	24900 Other Support Services - School Admin.	\$147,144	\$47,359	\$38,892	-74%	-18%
	26700 Technology Coordinator	\$0	\$19,022	\$76,614	n/a	303%
	26710 Technology Support and Maintenance	\$0	\$161,128	\$591,396	n/a	267%
Student Instructional Support Total		\$1,308,408	\$1,530,046	\$2,001,722	53%	31%
Overhead and Operational						
	23150 Legal Services	\$6,178	\$16,591	\$9,320	51%	-44%
	23160 Promotion Expenses	\$2,961	\$2,256	\$520	-82%	-77%
	25110 Office of the Business Manager	\$229,823	\$213,803	\$238,558	4%	12%
	25291 Refund of Revenue	\$3,241	\$375	\$0	-100%	-100%
	25295 Bank Service Charge	\$37	\$0	\$0	-100%	n/a
	25299 Other	\$23,721	\$3,821	\$5,858	-75%	53%
	25360 Rent of Buildings & Equipment	\$26,199	\$35,984	\$15,540	-41%	-57%
	25410 Service Area Direction	\$481	\$0	\$0	-100%	n/a

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	25420 Maintenance of Buildings	\$1,897,127	\$3,094,237	\$3,154,428	66%	2%
	25440 Maintenance of Equipment	\$225,873	\$289,809	\$339,844	50%	17%
	25450 Vehicle Maintenance (other than buses)	\$7,458	\$15	\$0	-100%	-100%
	25470 Insurance (other than buses)	\$70,793	\$155,597	\$212,519	200%	37%
	25490 Other Operating/Maintenance of Plant	\$295,037	\$313,893	\$301,619	2%	-4%
	25510 Service Area Direction	\$184,907	\$194,830	\$183,780	-1%	-6%
	25520 Vehicle Operation	\$343,635	\$419,463	\$389,442	13%	-7%
	25530 Monitoring Services	\$29,776	\$50,187	\$97,647	228%	95%
	25540 Vehicle Servicing and Maintenance	\$196,643	\$357,983	\$368,844	88%	3%
	25550 Purchase of School Buses	\$125,960	\$162,778	\$187,323	49%	15%
	25560 Insurance on Buses	\$17,238	\$58,978	\$57,869	236%	-2%
	25590 Other Pupil Transportation Services	\$93,080	\$91,003	\$111,408	20%	22%
	25610 Service Area Direction	\$204,871	\$202,102	\$216,837	6%	7%
	25620 Food Preparation and Dispensing	\$271,429	\$298,752	\$307,648	13%	3%
	25630 Food Delivery	\$20,861	\$22,137	\$24,264	16%	10%
	25640 Food Purchases	\$472,784	\$599,679	\$622,490	32%	4%
	25690 Other Food Services	\$50,574	\$64,580	\$81,178	61%	26%
	26100 Direction of Central Support Services	\$0	\$9,949	\$4,217	n/a	-58%
	26200 Planning, Research, Develop., & Evaluation	\$12,084	\$16,209	\$12,398	3%	-24%
	26495 Official Bonds	\$1,215	\$1,124	\$430	-65%	-62%
	26499 Other	\$13,103	\$611,921	\$525,263	> 500%	-14%
	26600 Data Processing	\$6,738	\$367	\$702	-90%	91%
	26900 Other Staff Services	\$8,200	\$35	\$245	-97%	> 500%
	31000 Direction of Community Services	\$5,058	\$2,315	\$2,622	-48%	13%
	32000 Community Recreation	\$16,929	\$2,918	\$2,132	-87%	-27%
	33000 Civic Services	\$0	\$46,571	\$24,599	n/a	-47%
	34000 Athletic Coaches	\$233,929	\$305,188	\$316,454	35%	4%
	36000 Welfare Activities Services	\$0	\$5,335	-\$85	n/a	-102%
	39500 Child Care Services	\$0	\$69,804	\$65,905	n/a	-6%
	39900 Other Community Services	\$17,594	\$17,848	\$11,487	-35%	-36%
Overhead and Operational Total		\$5,115,540	\$7,738,438	\$7,893,306	54%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$8,329	\$12,037	n/a	45%
	25330 Professional Services	\$0	\$70,250	\$80,456	n/a	15%
	25350 Building Acquisition/Construction/Improvement	\$1,002,405	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$435,725	\$255,756	\$1,099,905	152%	330%
	25355 Sports Facilities	\$0	\$80,499	\$30,978	n/a	-62%
	25380 Purchase of Mobile or Fixed Equipment	\$389,895	\$686,400	\$838,984	115%	22%
	25390 Other Facilities Acquisition & Construction	\$28,748	\$32,314	\$23,589	-18%	-27%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$435,000	\$445,000	n/a	2%

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	52100 Bonds, INTEREST ON DEBT	\$0	\$196,219	\$183,417	n/a	-7%
	53100 Buildings, LEASE RENTAL	\$0	\$900,000	\$515,000	n/a	-43%
	53150 Buildings - Interest	\$0	\$115,000	\$216,500	n/a	88%
	53200 Equipment, LEASE RENTAL	\$735,000	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$72,334	\$1,230,866	\$1,302,772	> 500%	6%
Nonoperational Total		\$2,664,108	\$4,010,634	\$4,748,637	78%	18%
prorated						
	26491 PERF	\$338,553	\$338,209	\$277,037	-18%	-18%
	26492 Social Security	\$1,302,869	\$1,306,465	\$1,335,557	3%	2%
	26493 Workmen's Compensation	\$63,811	\$170,897	\$206,228	223%	21%
	26494 Group Insurance	\$2,025,737	\$4,107,554	\$4,011,770	98%	-2%
	26496 Unemployment Compensation	\$6,894	\$21,625	\$16,137	134%	-25%
	26498 Severance/Early Retirement Pay	\$0	\$170,519	\$72,180	n/a	-58%
prorated Total		\$3,737,863	\$6,115,270	\$5,918,910	58%	-3%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase
Student Academic Achievement	\$18,668,631	\$22,925,476	\$22,802,731	22%	-1%
Student Instructional Support	\$1,534,373	\$1,906,719	\$2,355,859	54%	24%
Overhead and Operational	\$5,813,787	\$9,108,589	\$9,161,871	58%	1%
Nonoperational	\$2,664,108	\$4,010,634	\$4,748,637	78%	18%
Grand Total	\$28,680,899	\$37,951,417	\$39,069,099	36%	3%

FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
65.1%	60.4%	58.4%
5.3%	5.0%	6.0%
20.3%	24.0%	23.5%
9.3%	10.6%	12.2%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	70.4%	65.4%	64.4%